IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
WRIT PETITION NO.2344 OF 2006

Omprakash Abrol (HUF). .. .. Petitioner
v/s.
The Commissioner of Income Tax
& ors. .. .. .. Respondents

Mr.Sanjiv M. Shah for petitioner.
Mr.A.N.Kotangale for respondents.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 12th September 2006

P.C. :

1. Heard the learned Counsel for the parties.

2. The petitioner had filed his return earlier for the Assessment year 2002-2003. In a revised return, he sought a benefit under Section 80IB of the Income Tax Act by seeking a rectification. Simultaneously he filed a Revision against the earlier decision. All that the Commissioner of Income Tax has done by his order dated 3rd March 2006 is to hold that when the decision on rectification Application is pending, the Revision will not be entertained.

3. The petitioner has subsequently received the order rejecting his rectification Application filed later. That order is dated 4th May 2006.

4. Mr.Shah seeks to withdraw this Petition challenging the order dated 3rd March 2006 to avail of an appropriate remedy against the order dated 4th May 2006.

5. The Petition is allowed to be withdrawn with liberty as prayed for. All contentions raised in the present Petition will be available to the petitioner.

6. We may add that the time spent in prosecuting the present Petition will not be read against the petitioner.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)